

**UTAH STATE TAX COMMISSION
NOTICE OF PROPOSED NEW RULE OR RULE CHANGE**

The proposed rules were submitted to the State of Utah Division of Administrative Rules on July 15, 2010.

Proposed Rules or Change:

Rule Number: R865-9I-13

Title: R865-9I-13. Pass-Through Entity Withholding Pursuant to Utah Code Ann. Sections 59-10-116, 59-10-117, 59-10-118, 59-10-1403.2, and 59-10-1405.

Summary: Proposed amendment replaces the word “passive” with “portfolio” since this is a more accurate term for the income described in the definition of “nonbusiness income of the pass-through entity derived from or connected with Utah sources.”

Public comments on this rule can be addressed to the attention of Commissioner Michael Cragun and emailed to taxrules@utah.gov, faxed to 801-297-3919, or mailed to The Office of the Commission, Utah State Tax Commission, 210 N. 1950 W. Salt Lake City, Utah 84134. For questions, please call Danielle Murphy at 297-3901. Full text of rules can be found at www.tax.utah.gov. If you would like to receive notice of future rule items, email dmurphy@utah.gov with your name, email address and request to be added to the Tax Commission rules list server.

Those who need special accommodations in accordance with the American Disabilities Act may call (801) 297-3811. Please give up to three working days notice to arrange accommodations. Hearing impaired callers may call the Telecommunication Device for the Deaf (TDD) at (801) 297-3819 .

A copy of this notice was posted in the front foyer of the Tax Commission Building, Salt Lake City, Utah and on the Tax Commission Website at www.tax.utah.gov. The Commission public information officer also provided copies of this notice for the news media via electronic transmission.

Posted 7/15/2010